

*Amendments to the Specification*

Please amend the following sections/paragraphs as indicated.

Please amend the title as follows:

METHOD AND SYSTEM FOR ~~EFFICIENT AND ACCURATE PROCESSING OF A~~  
DISCRETE TIME INPUT SIGNAL WHERE THE CLOCK RATE OF A DISCRETE TIME  
OUTPUT SIGNAL IS A MULTIPLE OF THE CLOCK RATE OF INPUT SIGNAL  
SAMPLES

Please amend paragraph [0001] as follows:

This application is a Divisional patent application of U.S. Patent Application No. 09/757,622, filed January 11, 2001, now ~~pending~~ U.S. Pat. No. 6,766,339 B2, issued July 20, 2004, and which is hereby incorporated herein by reference in its entirety.

Please amend paragraph [0108] as follows:

Next, by letting  $t - kT_f = mT_s - kT_f$ , where  $T_s$  is the slow clock sampling period, then Equation (8-3) can be expressed as shown in Equation (8-4), below.

$$\cancel{U(mT_s - kT_f - iT_f)} = 0 \quad (8-4)$$

$$\underline{u(mT_s - kT_f - iT_f)} = 0 \quad (8-4)$$

Please amend paragraph [0109] as follows:

Equation (8-4) holds true for  $i = 0, 1, \dots, R-1$ . Through Equation (8-4), Equation (8-2) can now be expressed, as shown below in Equation (8-5).

$$\begin{aligned} y(t) &= \sum_{i=0}^{\lceil (N-1)/R \rceil} b_i u(t - iT_f) = \sum_{i=0}^{N-1} b_i u(mT_s - iT_f) \\ &= \sum_{i=k}^{\text{ceil}[(N+1-k)/R]-1} b_{iR-k} u((m-i+k)T_s), m = 0, 1, 2, 3, \dots \end{aligned} \quad (8-5)$$